

BOARD OF ASSESSORS
Stow Town Building
380 Great Road, Stow, MA
Via Zoom
Meeting Minutes, December 8, 2021

- Call to order at 10:02 AM

Bruce Morgan (Chair), Leonard Golder (Member) and Saji Lukose (Member) of the Board of Assessors were present. Kristen Fox (Principal Assessor) and Stuart Carter (Assistant Assessor) were also present. All participants participated via Zoom.

All votes were by roll call.

- A motion was made by Leonard Golder to accept the minutes from November 3, 2021 seconded by Saji Lukose.
 - Leonard Golder yes
 - Saji Lukose yes
 - Bruce Morgan yes
- Discussion/Vote: The wording regarding boat excise tax from October 12, 2021 minutes, which had been approved by roll call vote on November 3, 2021 was discussed. Bruce Morgan suggested that in revising the wording of the minutes, both the revised wording and the original wording should be in a single document and clearly indicated.
- A motion was made by Leonard Golder to revise the minutes from October 12, 2021 seconded by Saji Lukose.
 - Leonard Golder yes
 - Saji Lukose yes
 - Bruce Morgan yes
- Stuart Carter presented the Board with a list of additional applicants for personal exemptions. The Board discussed denying one (1) 41A tax deferral because the income was too high. and one (1) senior exemption because the assets were too high. The list of parcels to be approved was:

000R-5 000025	17d CPA
00R-18 0028-3	17d CPA
00R-10 00013G	22a CPA
000R-5 000095	22d
00R-20 000043	37A
00R-30 000310	37A
00R-21 000030	CPA
00R-10 65A-33	CPA
000R-1 000090	CPA
00R-30 000313	CPA
000U-7 000033	CPA
000U-1 000018	CPA

- Leonard Golder made a motion to accept these twelve (12) applications and deny one (1) 41A deferral and one (1) senior exemption, seconded by Saji Lukose.
 - Leonard Golder yes
 - Saji Lukose yes
 - Bruce Morgan yes

Approved:

Bruce Morgan, Chair


 Leonard Golder, Member


 Saji Johnson, Member

- Reading of: Applicable boat excise tax law (Massachusetts General Laws Chapter 60B, Section 2a). Kristen Fox read the section of the law to the Board.
- Kristen Fox updated the Board on the Fiscal Year 2022 billing. There was a detailed discussion regarding the Senior Work-off program and the billing process.
- There was no other business. At 11:00, Saji Lukose left the Board meeting.

EXECUTIVE SESSION

- Kristen Fox read the following statement:
The Board of Assessors is entering Executive Session, pursuant to Mass. General Laws Chapter 30A, Section 21.a(3), to discuss Fiscal Year 2021 Appellate Tax Board litigation.

At 11:01 AM there was a roll call vote to enter Executive Session. Motion made by Leonard Golder to enter Executive Session, seconded by Bruce Morgan

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| ○ Leonard Golder | yes |
| ○ Bruce Morgan | yes |

The meeting adjourned directly from Executive Session at 12:13 PM

Next Meeting: TBD

Respectfully submitted,

Stuart Carter, MAA, Assistant Assessor

Approved:

Bruce Morgan, Chair



Leonard Golder, Member



Saji Johnson, Member